

ENFORCEMENT ACTION	SELECTION CRITERIA	TERMINATION CRITERIA
<p>Annual Notice of Child Support Delinquency with Request for Review. G.L. c. 119A, § 6(b)(2) and (c); § 17</p>	<p>Cases with a current support obligation: Balance of arrears, interest and penalties is greater than 4 x weekly current obligation amount, 1.5 x monthly current obligation amount or 2 x bi-weekly or bi-monthly current obligation amount.</p> <p>Arrears only cases (no current support obligation): Balance of arrears, interest and penalties is greater than \$25.</p> <p>An Annual Notice must be sent before any enforcement action is taken on a case (except income assignment, including intercept of unemployment and Workers' compensation benefits, license suspension and vehicle registration revocation; and 25 percent increase), except for jeopardy assessments.</p>	<p>If obligor files a timely Request for Review and provides documentation to support claim that arrearage not owed as stated, DOR conducts an administrative review within 45 days and suspends enforcement while review is pending.¹ DOR issues a Final Determination following the review and obligor then has 45 days to seek a judicial review in the court that entered the child support order. The court is limited to correcting mistakes of fact in DOR's determination.</p>
<p>Income assignment. G.L. c. 119A, § 12</p>	<p>All cases with child support orders must be payable by income assignment to DOR, unless suspended.² Income assignment suspended only if written agreement signed by parties and approved by court; court makes written findings that good cause exists to suspend; or court order is unclear whether income assignment is ordered. Income assignment implemented after suspension if support becomes 30 days past-due or either party requests implementation.</p> <p>Notice to employer and to obligor with Request for Review.</p>	<p>Income assignment terminates upon termination of current support obligation.</p>

¹ DOR will suspend enforcement of arrears pending review only if the obligor provides some evidence that he or she owes \$0 arrears, i.e. that he or she is not the person who owes the debt, that the debt has been paid in full or the obligation was terminated such that no debt accrued.

² All orders entered after October 1, 1998, are to be made payable to DOR; and all prior orders for income withholding are payable to DOR at the option of a party or the employer. G.L. c. 119A, § 12(b). DOR cases fall into two categories: "IV-D" cases are created by application of a party or because the custodial parent and children are receiving TAFDC and/or medical assistance, and services include establishment, collection and enforcement of child support obligations; and "non-IV-D" cases in which DOR provides collection and distribution services only. If the obligor in a non-IV-D case does not pay, no further action is taken to enforce collection.

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25 percent increase in income assignment G.L. c. 119A, § 12(d)	Income assignment increased by 25 percent of current obligation when arrears greater than five times the weekly obligation or two times the monthly obligation. If court order provides for a periodic payment toward arrears, 25 percent increase will not occur.	25 percent increase suspended when arrears, including interest and penalties, are reduced to less than two times the weekly or one times the monthly obligation.
Bank Levy G.L. c. 62E; § 119A, § 6	Total "roll up" of arrears, interest and penalty owed in all cases, less amounts on hold, is equal to or greater than \$1,500 or obligor has failed to make any voluntary payment in the last 6 weeks. Annual Notice with Request for Review. Joint accounts are not exempt. ³	Banks are notified of levy and required to freeze all accounts for 21 days, then remit full payment to DOR. Notice at time of levy to obligor with Request for Review. Obligors who have voluntarily (including income assignment) paid total amount billed and have not missed more than three weekly, two bi-weekly or one monthly payment in last six months may be exempt for up to \$2,500 in a personal checking account.

³ DOR will exempt custodial accounts the obligor holds with a minor child or a parent one time, provided the obligor can prove that he or she has not made withdrawals from the account for personal use. The obligor must remove his or her Social Security number from the account or the account will be subject to future levy without exemption.

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Credit Bureau Reporting G.L. c. 93, § 52A; c. 119A, § 6	Total arrears plus interest in all eligible cases, less any amounts on hold, is \$1,500 or more. Annual Notice with Request for Review.	Report will be updated regularly with amount of debt and payment status. Once reported, debt may remain on obligor's credit report for up to seven years, even if arrears are paid in full.
Tax Refund Intercept: Federal 45 CFR § 303.72; G.L. c. 119A, § 6	In cases where arrears are owed to the Commonwealth (public assistance balances): Total "roll up" of arrears and interest, less any amounts on hold, is \$150 or more. In cases where arrears are owed to the custodial parent (non-public assistance balances): Total "roll up" of arrears and interest, less any amounts on hold, is \$500 or more. Public assistance and non-public assistance arrears are certified separately for federal tax refund intercept. Once certified, the obligor will be recertified the next year if the case was not deleted from certification during the prior year and any prior certified balance remains greater than \$25. Annual Notice to obligor with Request for Review. Notice at time of intercept from IRS, with provision for non-debtor spouse claim. Once referred to IRS, debt is updated regularly and remains subject to collection until paid in full.	Federal tax refund intercept will not be used if total arrears plus interest is less than \$25. Non-debtor spouse claims resolved by the IRS; may take up to 1 year. Non-debtor spouse should contact IRS to request Form 8379.
Tax Refund Intercept: State G.L. c. 62D; c. 119A, § 6	Applies to all cases being enforced by DOR. The total "roll up" of arrears, interest, and penalty, less any amounts on hold, is greater than \$50. Annual Notice to obligor with Request for Review. Notice at time of intercept by DOR-Tax Division with information about non-debtor spouse claims.	State tax refund intercept will not be used if arrears plus interest and penalty is less than \$50. Non-debtor spouse claims handled by DOR. Non-debtor spouse must file Form M8379.
Federal Administrative Offset Includes MSFIDM (multi-state bank levy) and federal salary, retirement or vendor payment intercept.	In cases where arrears are owed to the Commonwealth (public assistance balances): Total "roll up" of arrears and interest, less any amounts on hold, is \$150 or more. In cases where arrears are owed to the custodial parent (non-public assistance balances): Total "roll up" of	Arrears plus interest are less than \$25.

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By Marilyn Ray Smith, Esq.

	<p>arrears and interest, less any amounts on hold, is \$500 or more. Public assistance and non-public assistance arrears are certified separately for FAO. Once certified, the obligor will be recertified the next year if the case was not deleted from certification during the prior year and any prior certified balance remains greater than \$25.</p> <p>Annual Notice with Request for Review.</p>	
<p>Passport Denial 42 USC § 652; 22 CFR 51.70</p>	<p>Arrears plus interest, less any amounts on hold, must be greater than \$2,500.</p> <p>Annual Notice with Request for Review.</p>	<p>DOR will release the passport if arrears plus interest are less than \$2,500. .</p>

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Unemployment Compensation (DUA (formerly DET) Intercept) G.L. c. 119A, § 6	DOR conducts regular data matches with Division of Unemployment Assistance (DUA) and issues income assignment.	DUA intercept is terminated when: obligor no longer receives benefits; order is terminated; or case is closed.
DIA (Workers' Compensation) Periodic Payments – Weekly Benefits Intercept G.L. c. 152, § 46A	DOR conducts regular data matches with Division of Industrial Accidents (DIA) and issues income assignment to Workers' Compensation insurer.	DIA intercept is terminated when obligor no longer receives benefits; order is terminated; or case is closed.
DIA (Workers' Compensation) Lump Sum Settlements – Lien G.L. c. 152, § 46A	Obligor has open Workers' compensation claim at DIA. Total "roll up" of arrears, interest and penalties, less any amounts on hold, is equal to or greater than \$500. DOR files lien with DIA against any lump sum settlement. Lien is perfected upon filing with DIA.	DOR issues full conditional release of lien when arrears paid in full from lump sum settlement. DOR may issue partial conditional release of lien under certain limited conditions. Lien is automatically withdrawn when total arrears paid in full or DIA case closes with no lump sum settlement.
Lottery Intercept G.L. c. 119A, § 6	Total "roll up" of arrears, interest and penalties, less any amounts on hold, is equal to or greater than \$500. State Lottery Commission must check for DOR child support lien for all lottery payments of \$600 or more made by the Commission (local vendors are exempt).	Payment in full of lien amount, up to the amount of the lottery winnings.
Public Pension Intercept G.L. c. 32, §§ 11 and 20; c. 119A § 6A	Arrears, interest and penalties, less any amounts on hold, are \$1,000 or more. Public pension boards must check DOR data prior to making a lump-sum pension distribution, or making periodic pension payments. DOR issues a lien against the pension distribution or an income assignment to receive periodic payments. DOR may also seize inactive accounts.	Payment in full of lien amount. The obligor is given notice and an opportunity to pay the debt using non-pension funds.

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<p>Payment Intercept Program (PIP) G.L. c. 175, §§ 24D, 24E, 24F; c. 119A, § 6; 830 CMR 175.24D.1.1</p>	<p>Arrears, interest and penalties, less any amounts on hold, are \$1,000 or more.</p> <p>Insurers must check DOR data prior to making any nonrecurring payment of \$500 or more to determine if payment is subject to a lien for child support, taxes owed to Commonwealth or recovery of public assistance benefits. DOR lien subordinate to claims for services or benefits provided in connection with the claim, <u>e.g.</u> attorney fee or medical bills, including MassHealth. Child support lien always takes priority over tax lien.</p>	<p>Payment in full of lien amount, up to the amount of the insurance payment, less any amount for services or benefits provided in connection with the claim.</p>
<p>License Suspension and Motor Vehicle Registration Revocation G.L. c. 119A, § 16</p>	<p>Arrears, excluding interest and penalties, are \$50 or more and obligor has not made a voluntary payment for the prior eight weeks. DOR sends license suspension warning letter. Obligor must pay arrears in full, agree to a payment plan or support claim that license should not be suspended or registration should not be revoked within 30 days. If obligor does not pay, agree to payment plan or otherwise respond within 30 days, DOR sends final determination of delinquency letter. If obligor does not pay arrears in full, agree to payment plan or otherwise respond in 10 days, license is suspended or vehicle registration is revoked.</p>	<p>DOR may issue a notice to the licensing authority to reinstate the license or vehicle registration if the obligor pays the past due support in full or enters into and complies with a payment plan approved by DOR. The licensing authority must reinstate the license upon receipt of DOR's notice, provided the obligor is otherwise entitled to reinstatement.</p>

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<p>Interest and Penalties G.L. c. 119A, § 6; 830 CMR 119A.6.1.</p>	<p>Interest and penalties are assessed on the last day of every month if the arrears are \$500 or more <u>AND</u> obligor has not paid total amount of monthly support due. If obligor has more than one child support case, each case is reviewed separately to determine whether interest and penalties should be assessed. An obligor may therefore be assessed interest and penalties in one case, but not another.</p>	<p>Interest and penalties are not assessed in any month in which obligor has made the minimum required payment. In a case with a current support order, the minimum required payment is the full amount of current support due for the month. In an arrears-only case (current support obligation is terminated), the minimum required payment is 100 percent of monthly amount of most recent court order, wage levy amount, or court ordered arrears payment amount.</p> <p>DOR may waive interest owed to the Commonwealth and all penalties if obligor voluntarily pays all arrears owed to the custodial parent and the Commonwealth and all interest owed to the custodial parent.</p>
<p>Abandoned Property Offset G.L. c. 119A, § 6</p>	<p>Total “roll up” of arrears, interest and penalties, less any amounts on hold, is \$500 or more. State Treasurer’s Office matches abandoned property information against DOR’s delinquent obligor file. Cash and non-cash assets (e.g, stocks, bonds) belonging to delinquent obligors are subject to a child support offset, but non-cash assets must be liquidated by Treasurer’s Office.</p> <p>Annual Notice with Request for Review. Notice of Intercept of Abandoned Property at time of offset.</p>	<p>Payment in full of lien amount, up to the amount of abandoned property.</p>